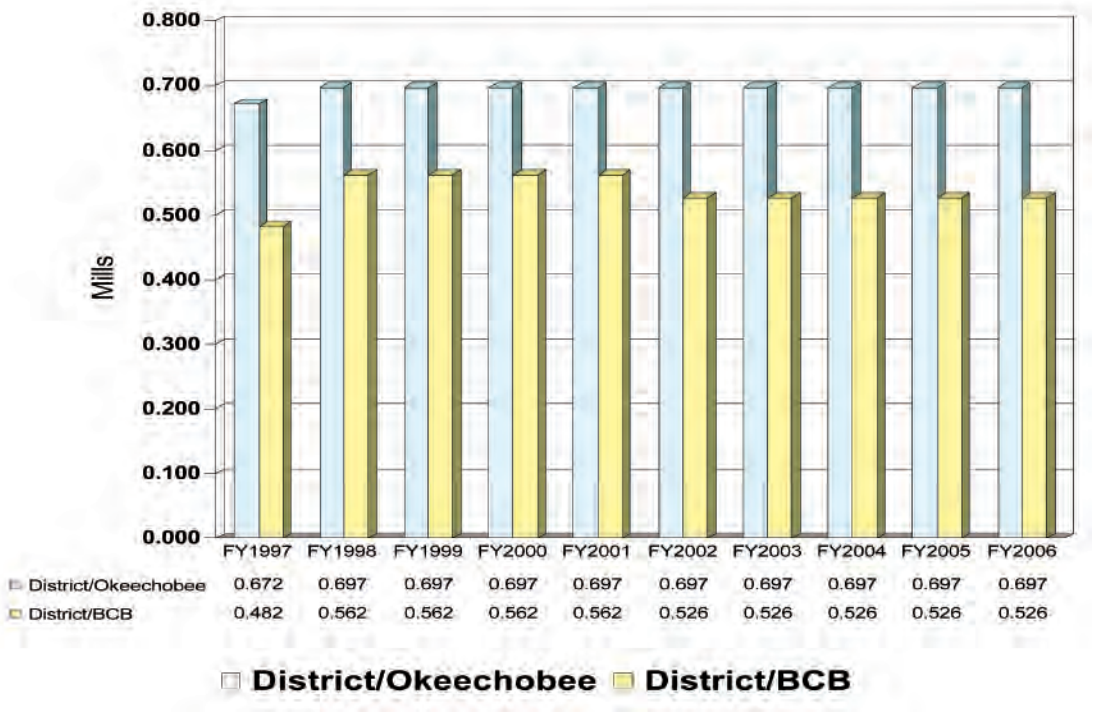
Ten-Year Tax Millage History

The following graph depicts the District's actual millage rates over a 10-year period:

Ad Valorem Millage Rates

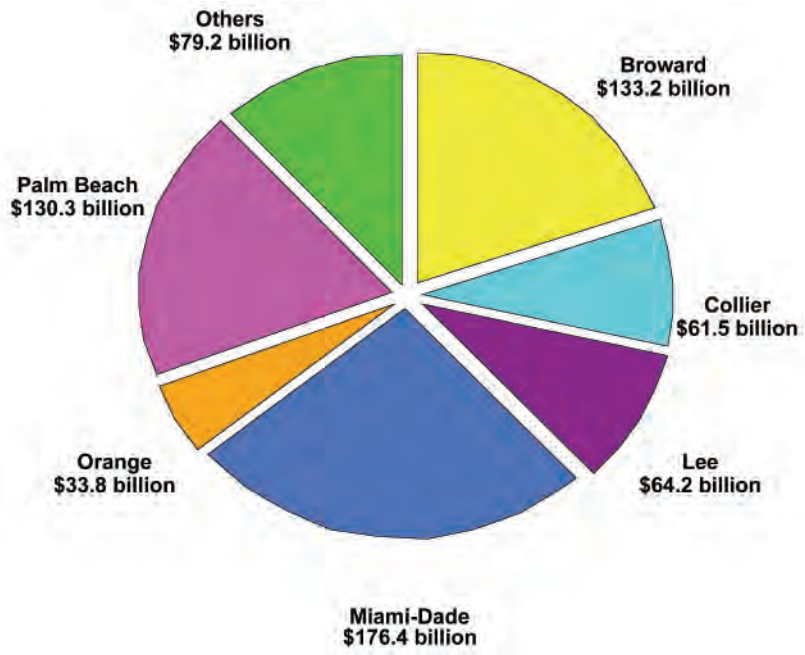
FY1997 through FY2006



The District's FY2006 adopted millage rates remain the same as in FY2005. In FY2006, all property owners within the District's boundaries will be assessed the District-at-large millage rate of .2840 mills. In addition, property owners within the Okeechobee Basin will be assessed both the Okeechobee Basin tax rate of .3130 mills and the Everglades Construction Project tax rate of .1000 mill, for a combined tax assessment of .6970 mills. Property owners within the Big Cypress Basin will be assessed the Big Cypress Basin millage rate of .2425 mills and the District-at-Large tax rate of .2840 mills, for a combined tax assessment of .5265 mills.

FY2006 District Tax Base

Total Tax Base: $678.6 Billion



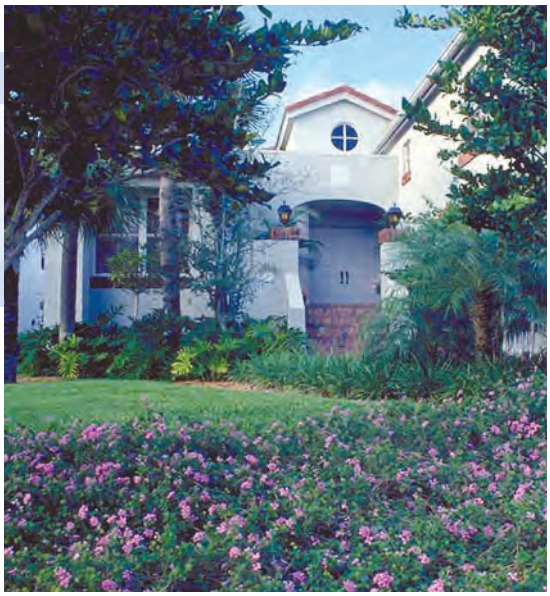
Taxable values for the six largest counties in the District's 16 county jurisdiction represent 88.3 percent of the total tax base. Miami-Dade, Broward and Palm Beach Counties comprise 64.8 percent of the total tax base.

FY2006 Taxable Values

Counties	District FY2005 Final Taxable Values	District FY2006 Final Taxable Values	Okeechobee Basin	Big Cypress Basin	Percent Change
Broward	$114,573,178,777	$133,163,500,429	$133,163,500,429	$0	16.23 %
Charlotte	111,546,757	136,268,868	136,268,868	0	22.16
Collier	51,290,325,797	61,496,295,417	0	61,496,295,417	19.90
Glades	461,397,280	582,024,413	582,024,413	0	26.14
Hendry	1,668,346,359	1,926,386,686	1,926,386,686	0	15.47
Highlands	528,153,970	585,796,760	585,796,760	0	10.91
Lee	50,266,648,842	64,186,869,076	64,186,869,076	0	27.69
Martin	15,452,230,804	17,747,358,137	17,747,358,137	0	14.85
Miami-Dade	146,075,305,290	176,379,532,040	176,379,532,040	0	20.75
Monroe	17,332,761,622	21,929,704,243	21,929,696,251	7,992	26.52
Okeechobee	1,410,924,289	1,741,032,213	1,741,032,213	0	23.40
Orange	30,915,411,203	33,833,006,135	33,833,006,135	0	9.44
Osceola	13,899,589,653	16,126,430,630	16,126,430,630	0	16.02
Palm Beach	111,356,690,401	130,262,743,363	130,262,743,363	0	16.98
Polk	843,209,661	1,162,692,101	1,162,692,101	0	37.89
St. Lucie	13,707,980,803	17,343,722,140	17,343,722,140	0	26.52
Total Tax Base	**$569,893,701,508**	**$678,603,362,651**	**$617,107,059,242**	**$61,496,303,409**	**19.08%**

Impact of Taxes

Average Home	
Assessed Value	$225,000
Less Homestead Exemption	25,000
Taxable Value	**$200,000**



The average impact of the District's FY2006 millage rates on a homeowner residing in the Okeechobee or Big Cypress Basin with a home assessed at $225,000 (less a $25,000 homestead exemption) is shown below:

Okeechobee Basin

($200,000 Taxable Value)	Millage Rate	Tax Rate
Adopted FY2006 Tax Rate District and Okeechobee Basin	0.6970	$139.40
Adopted FY2005 Tax Rate District and Okeechobee Basin	0.6970	$139.40
FY2005-FY2006 Variance	**0.0000**	**$0.00**

Big Cypress Basin

($200,000 Taxable Value)	Millage Rate	Tax Rate
Adopted FY2006 Tax Rate District and Big Cypress Basin	0.5265	$105.30
Adopted FY2005 Tax Rate District and Big Cypress Basin	0.5265	$105.30
FY2005-FY2006 Variance	**0.0000**	**$0.00**

Taxes paid within the Okeechobee Basin for FY2006 remain approximately 70 cents per $1,000 of taxable value. Taxes paid within the Big Cypress Basin for FY2006 remain the same, at approximately 53 cents per $1,000 of taxable value.

The enabling legislation limits the combined District-at-large and basin tax millage for each of the two basins at .8 mills (80 cents per $1,000 of taxable value). The state constitutional limit is slightly higher at 1 mill ($1.00 per $1,000 of taxable value).

Taxing Authority Definitions

A sample property tax notice for a typical Palm Beach County resident with a home assessed at $231,750 (less a $25,000 homestead exemption) is shown on the following page. Each year in August, Florida property owners receive similar notices from their respective county property appraisers. This sample tax notice has been divided into the following sections:

Section 1
This section lists the taxing authorities, including the District. Other taxing authorities that receive revenue through property taxes are Palm Beach County, the Palm Beach County School Board, the Palm Beach County Health Care District and the Children's Services Council.

Section 2
This section details how property taxes were distributed last year among the various taxing authorities.

Section 3
This section lists the property taxes proposed for this year. In this example, the property taxes levied by the District are listed on two lines: SFWMD $123.43 and Everglades Construction Project $20.68, for a total of $144.11. The Everglades Forever Act of 1994 requires the District to separate the Okeechobee Basin tax revenue dedicated to the Everglades Construction Project.

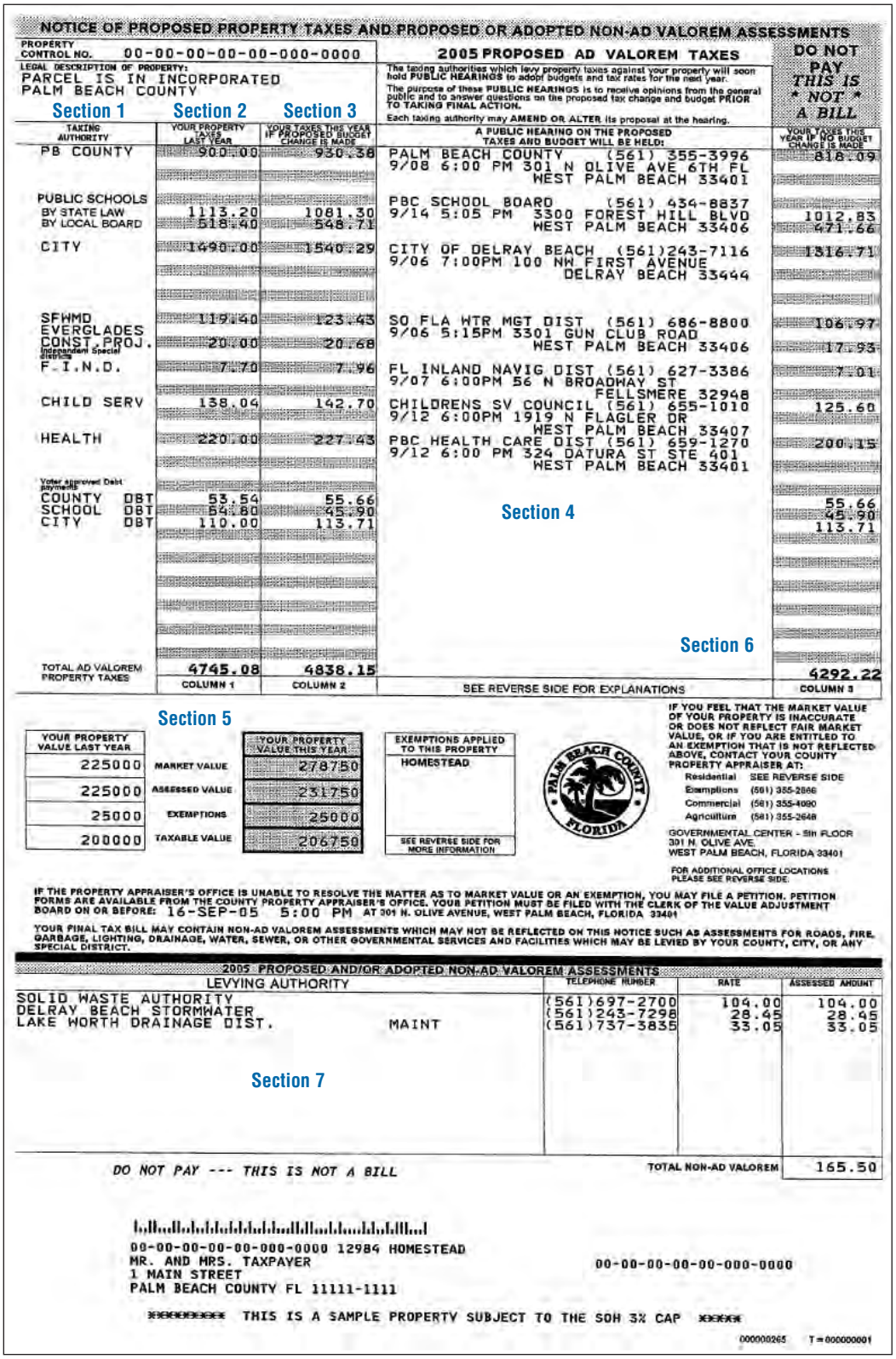
Section 4
This section lists the name, address and phone number for each taxing authority, and provides the date of their first budget hearing.

Section 5
This section lists the assessed value of the property for last year and this year, and details any property exemptions that apply. In this example, the assessed value for the property last year was $225,000, minus a $25,000 homestead exemption. The property taxes due in 2006 are based on a net taxable value of $206,750.

Section 6
This section lists the taxes to be paid if no budget changes are made by the taxing authorities. This is also known as the rolled-back rate, which is a millage rate that generates the same tax revenue as last year, exclusive of new construction.

Section 7
This section lists non-ad valorem fees and assessments to be collected by other taxing authorities.

Sample Tax Notice



NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

PROPERTY CONTROL NO. 00-00-00-00-00-000-0000

LEGAL DESCRIPTION OF PROPERTY:
PARCEL IS IN INCORPORATED
PALM BEACH COUNTY

2005 PROPOSED AD VALOREM TAXES

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year.

The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION.

Each taxing authority may AMEND OR ALTER its proposal at the hearing.

DO NOT PAY
THIS IS NOT A BILL

Section 1 | Section 2 | Section 3

TAXING AUTHORITY	YOUR PROPERTY TAXES LAST YEAR	YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	A PUBLIC HEARING ON THE PROPOSED TAXES AND BUDGET WILL BE HELD:	YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE
PB COUNTY	900.00	930.38	PALM BEACH COUNTY (561) 355-3996 9/08 6:00 PM 301 N OLIVE AVE 6TH FL WEST PALM BEACH 33401	818.09
PUBLIC SCHOOLS BY STATE LAW BY LOCAL BOARD	1113.20 518.40	1081.30 548.71	PBC SCHOOL BOARD (561) 434-8837 9/14 5:05 PM 3300 FOREST HILL BLVD WEST PALM BEACH 33406	1012.83 471.66
CITY	1490.00	1540.29	CITY OF DELRAY BEACH (561)243-7116 9/06 7:00PM 100 NW FIRST AVENUE DELRAY BEACH 33444	1316.71
SFWMD EVERGLADES CONST.PROJ. Independent Special District	119.40 20.00	123.43 20.68	SO FLA WTR MGT DIST (561) 686-8800 9/06 5:15PM 3301 GUN CLUB ROAD WEST PALM BEACH 33406	106.97 17.93
F.I.N.D.	7.70	7.96	FL INLAND NAVIG DIST (561) 627-3386 9/07 6:00PM 56 N BROADWAY ST FELLSMERE 32948	7.01
CHILD SERV	138.04	142.70	CHILDRENS SV COUNCIL (561) 655-1010 9/12 6:00PM 1919 N FLAGLER DR WEST PALM BEACH 33407	125.60
HEALTH	220.00	227.43	PBC HEALTH CARE DIST (561) 659-1270 9/12 6:00 PM 324 DATURA ST STE 401 WEST PALM BEACH 33401	200.15
Voter approved Debt payments COUNTY DBT SCHOOL DBT CITY DBT	53.54 54.80 110.00	55.66 45.90 113.71	Section 4	55.66 45.90 113.71
TOTAL AD VALOREM PROPERTY TAXES	4745.08	4838.15	Section 6	4292.22
	COLUMN 1	COLUMN 2	SEE REVERSE SIDE FOR EXPLANATIONS	COLUMN 3

Section 5

YOUR PROPERTY VALUE LAST YEAR		YOUR PROPERTY VALUE THIS YEAR
225000	MARKET VALUE	278750
225000	ASSESSED VALUE	231750
25000	EXEMPTIONS	25000
200000	TAXABLE VALUE	206750

EXEMPTIONS APPLIED TO THIS PROPERTY
HOMESTEAD
SEE REVERSE SIDE FOR MORE INFORMATION

IF YOU FEEL THAT THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, OR IF YOU ARE ENTITLED TO AN EXEMPTION THAT IS NOT REFLECTED ABOVE, CONTACT YOUR COUNTY PROPERTY APPRAISER AT:

Residential SEE REVERSE SIDE
Exemptions (561) 355-2866
Commercial (561) 355-4090
Agriculture (561) 355-2648

GOVERNMENTAL CENTER - 5th FLOOR
301 N. OLIVE AVE.
WEST PALM BEACH, FLORIDA 33401

FOR ADDITIONAL OFFICE LOCATIONS PLEASE SEE REVERSE SIDE.

IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE OR AN EXEMPTION, YOU MAY FILE A PETITION. PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER'S OFFICE. YOUR PETITION MUST BE FILED WITH THE CLERK OF THE VALUE ADJUSTMENT BOARD ON OR BEFORE: 16-SEP-05 5:00 PM AT 301 N. OLIVE AVENUE, WEST PALM BEACH, FLORIDA 33401

YOUR FINAL TAX BILL MAY CONTAIN NON-AD VALOREM ASSESSMENTS WHICH MAY NOT BE REFLECTED ON THIS NOTICE SUCH AS ASSESSMENTS FOR ROADS, FIRE, GARBAGE, LIGHTING, DRAINAGE, WATER, SEWER, OR OTHER GOVERNMENTAL SERVICES AND FACILITIES WHICH MAY BE LEVIED BY YOUR COUNTY, CITY, OR ANY SPECIAL DISTRICT.

2005 PROPOSED AND/OR ADOPTED NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY		TELEPHONE NUMBER	RATE	ASSESSED AMOUNT
SOLID WASTE AUTHORITY		(561)697-2700	104.00	104.00
DELRAY BEACH STORMWATER		(561)243-7298	28.45	28.45
LAKE WORTH DRAINAGE DIST.	MAINT	(561)737-3835	33.05	33.05
			TOTAL NON-AD VALOREM	165.50

Section 7

DO NOT PAY --- THIS IS NOT A BILL

00-00-00-00-00-000-0000 12984 HOMESTEAD
MR. AND MRS. TAXPAYER
1 MAIN STREET
PALM BEACH COUNTY FL 11111-1111

00-00-00-00-00-000-0000

********* THIS IS A SAMPLE PROPERTY SUBJECT TO THE SOH 3% CAP *****

000000265 T=000000001

Property Appraisers

Broward County
Mr. Rocky Rodriguez
115 S. Andrews Avenue, Room 111
Fort Lauderdale, FL 33301
(954) 357-6830

Charlotte County
Mr. Frank Desguin
18500 Murdock Circle
Port Charlotte, FL 33948
(941) 743-1470

Collier County
Mr. Abe Skinner
3301 E. Tamiami Trail, Building C-2
Naples, FL 34112
(239) 774-8141

Glades County
Mr. Larry R. Luckey
P.O. Box 1106
Moore Haven, FL 33471
(863) 946-6025

Hendry County
Ms. Kristina Kulpa
P.O. Box 1840
LaBelle, FL 33975
(863) 675-5270

Highlands County
Mr. Raymond McIntyre
501 S. Commerce Avenue
Sebring, FL 33871
(863) 402-6659

Lee County
Mr. Kenneth M. Wilkinson
P.O. Box 1546
Ft. Myers, FL 33902
(239) 339-6100

Martin County
Ms. Laurel Kelly
120 E. Ocean Boulevard
Stuart, FL 34994
(772) 288-5608

Miami-Dade County
Mr. Joel W. Robbins
111 N.W. First Street, Suite 710
Miami, FL 33171
(305) 375-4008

Monroe County
Mr. Ervin A. Higgs
500 Whitehead Street
Key West, FL 33040
(305) 292-3420

Okeechobee County
Mr. William C. Sherman
307 N.W. Fifth Avenue, Suite A
Okeechobee, FL 34972
(863) 763-4422

Orange County
Mr. William Donegan
200 S. Orange Avenue, Ste. 1700
Orlando, FL 32801
(407) 836-5000

Osceola County
Mr. Kenneth W. Pennington
350 N. Beaumont Avenue
Kissimmee, FL 34741
(407) 343-3700

Palm Beach County
Mr. Gary Nikolits
301 N. Olive Avenue
West Palm Beach, FL 33401
(561) 355-3230

Polk County
Ms. Marsha Faux
255 N. Wilson Avenue
Bartow, FL 33830
(863) 534-4777

St. Lucie County
Mr. Jeff Furst
2300 Virginia Avenue, Room 107
Ft. Pierce, FL 34982
(772) 462-1000

How Environmental Factors Affect District Services

Unique natural and man-made environmental conditions existing within the District's geographical service area largely determine demands for service. These conditions include climate and the effects of water on Florida's unique terrain. Urban and agricultural development has altered South Florida's water quality, supply, drainage, and flood patterns. The District considers and addresses each of these factors in the context of its ongoing resource protection and restoration efforts.

Surface Features and Soils

The topography of South Florida is flat and at a low elevation, which creates special challenges. The flatness of the land combines with Florida's abundant sandy soil to hamper the quantity of rainfall that moves downward into the deep aquifers that store water. This often makes irrigation necessary, despite an abundance of rainfall.

Groundwater Resources

Virtually all areas within the District contain underground aquifers capable of yielding some quantity of water. Everywhere in the District, except in the Upper Kissimmee Basin, water in aquifers must be treated extensively before it meets drinking-water standards. The District makes water from aquifers available to utility companies, which then treat the water before delivery to the community. The District also regulates the use of groundwater and surface water through the issuance of Consumptive Use Permits.

Mangrove replenishment in the St. Lucie Inlet

Climate

The climate in South Florida is subtropical, which means there is a long growing season for natural vegetation, urban landscaping and agricultural crops. Although South Florida can claim rainfall totals averaging 53 inches per year, there is significant water loss due to evapotranspiration, which is a combination of transpiration (vapor rising from the pores of plants) and evaporation from water and land surfaces. The amount of water lost from evapotranspiration is almost equal to the total rainfall.

There is significant variation in rainfall throughout the year, creating distinct wet (summer) and dry (winter) seasons. Summer storms are often intense and occur with unpredictable frequency. Total rainfall also varies greatly from year to year, because of major variations due to climactic cycles and tropical weather systems. These conditions create the need for water management — both when rain is overabundant and when it is in short supply.

Drainage

Florida's naturally high water levels and seasonal flooding are often not compatible with agricultural and urban development. Drainage is a key factor in the creation of dry land on which houses and roads can be built; and, crops and landscapes can be cultivated. Over the years, extensive networks of drainage canals, structures and pump stations were built to redirect water to internal storage areas or to discharge at the coast. The effects of altering these water levels, shifted vegetation patterns, contributed to the loss or degradation of wetlands from excessive flooding, and increased the spread of invasive exotic and nuisance plants. The District has a variety of programs to monitor changes in water conditions throughout the region and to manage water levels in remaining natural areas in a manner that will help maintain and restore health and balance to natural landscapes.

Flood Protection

The many intense rainfall events that occur in the District's service area would cause extensive flooding if flood protection services weren't in place. These services generally involve the rapid movement of excess water into storage or to tidal areas. The state's flat topography makes this movement difficult, so a system of high-capacity canals, structures and pump stations are used.

The rapid movement of runoff water, although necessary, can also create problems in the lakes, wetland areas and estuaries to which it flows. This is due to changes in the timing, location and amount of water discharge. One way to manage these problems is to develop storage facilities that act as "shock-absorbers" to moderate the rate of discharge into natural water bodies. The District has extensive networks of publicly and privately owned storage areas, designed to capture excess water during wet periods and release it later to tidal areas, natural systems or for human use during dry periods.

Several other methods used to protect natural systems are Reservations and Minimum Flows and Levels (MFL) criteria. Reservations are used to protect water from use in designated locations. MFLs are established by using the best available information to calculate a minimum flow and level for each water body, reflecting seasonal variations when appropriate. These calculations establish the point at which further water withdrawals would significantly harm the water resources or the ecology of the area.

Water Quality

Today, natural ecosystems still cover very large areas of south Florida. Much of this land is in public ownership and is managed for aesthetic, recreational or ecological values. One aspect of this management is to allow periodic flooding to occur. These wet landscapes can provide an important function by removing nutrients and pollutants from the water. Two nutrients, nitrogen and phosphorus, are required in appropriate amounts to sustain life. Many of south Florida's natural plant communities are adapted to survive and flourish in waters that have very low nutrient concentrations. Excessive amounts of nitrogen and phosphorus can lead to changes in such communities, including imbalances in the composition of native plant species and a dominance of exotic and nuisance species. The District has a number of ongoing projects and activities that are designed to monitor and control nutrient concentrations in canals, rivers, lakes and wetlands, and to help manage exotic species, where necessary.

The construction of canals and pump stations for drainage and flood protection has also affected water quality in regional systems. Runoff from developed areas frequently contains chemical pollutants, contaminants and fertilizers. These substances can cause excess growth of nuisance plants and algae, oxygen depletion, and other adverse impacts. One means to address this issue has been to construct water quality treatment facilities, typically in combination with water storage areas, that are designed to remove or reduce the concentrations of contaminants before water is discharged into the natural system. Stormwater Treatment Areas (STAs) fulfill this function by removing sediments, nutrients and pollutants through natural processes of plant growth and soil build-up.

Water Supply

Originally, natural systems in South Florida were supplied primarily with water from rainfall and the flow of excess water from lakes, rivers and the Everglades wetlands. Over time, however, this natural system has been modified extensively by construction of a vast network of canals, structures and pump stations that control water levels. The District uses this infrastructure to replenish surface aquifers, protect coastal areas from saltwater intrusion, maintain water levels needed for crop irrigation in regional canals, and replenish surface water to protect regional lakes and wetlands. In addition to maintaining higher water levels in regional storage facilities, such as the Kissimmee Lakes, Lake Okeechobee and the Everglades Water Conservation Areas, methods for underground storage – termed Aquifer Storage and Recovery – are being tested for use throughout the District. The large amounts of water needed to meet urban, agricultural commercial, industrial and recreational demands in south Florida often compete with the amounts needed by natural systems, especially since much of the water for human use is ultimately diverted out of the basin from which it is withdrawn. The District plays a critical role in determining this balance, by managing the facilities that distribute water to meet the needs of natural systems while at the same time regulating the quantities and sources of water that are developed for human use.

Historical Changes in Land Uses

South Florida has undergone significant changes, due in large part to the Central and Southern Florida Project providing the regional backbone of the area's drainage and flood control system. The system has also proved to be successful in the movement of water to augment water supplies. The result has been rampant urban and agricultural development. At the same time, conditions in the Everglades and other components of the South Florida natural ecosystem have been declining.

Agricultural and urban land uses have expanded greatly since 1940, especially along the coasts and where extensive sawgrass marshes once were located south of Lake Okeechobee. A large portion of south Florida was protected from development by creation of the Everglades Water Conservation Areas (WCAs), Everglades National Park and Big Cypress Preserve. However, much of this land, notably within the WCAs, has been disturbed and the ecosystem values reduced due to construction of canals and levees, artificial management of water levels and nutrient enrichment in the resulting impoundments. The table below shows changing land uses in the District:

Changes in Land Use Within the District

Source: District Water Management Plan

	1953		1973		1995	
	Square Miles	Percent	Square Miles	Percent	Square Miles	Percent
Urban	372	2.2%	1,234	7.2%	2,277	13.3%
Agricultural	1,632	9.5%	4,703	27.5%	4,757	27.8%
Natural	14,180	82.5%	10,234	59.9%	8,976	52.5%
Water	997	5.8%	909	5.3%	1,098	6.4%
Total	**17,181**	**100%**	**17,080**	**100%**	**17,108**	**100%**

Note: The SFWMD is presently updating its regional water supply plans to include 2000 base-year data. This information will become available in FY2006.

Urban and Agricultural Development

Between the years 1950 and 2000, the population within the District's boundaries increased from 0.8 million to 6.6 million. The 2000 population, based on the U.S. Census, is shown in the table below.

Projected Population Growth Patterns in the South Florida Water Management District

Area Within the South Florida Water Management District	2000 Population	2025 Population	Change in Population	Percent Change in Population
Lower East Coast[1]	5,007,988	7,220,800	2,212,812	44.2%
Lower West Coast[2]	739,405	1,470,855	731,450	98.9%
Orlando-Kissimmee Area[3]	391,481	919,848	528,367	135.0%
Upper East Coast[4]	319,426	510,600	191,174	59.8%
Interior Counties[5]	55,217	79,617	24,400	44.2%
Florida Keys[6]	79,589	83,300	3,711	4.7%
Total	**6,593,106**	**10,285,020**	**3,691,914**	**56.0%**

[1] *Lower East Coast: Miami-Dade, Broward and Palm Beach Counties*
[2] *Lower West Coast: Lee County, most of Collier and Hendry Counties, portions of Glades, Charlotte and mainland Monroe counties.*
[3] *Orlando-Kissimmee Area: Portions of Orange and Osceola Counties in the District area*
[4] *Upper East Coast: Martin and St. Lucie Counties*
[5] *Interior Counties: Hendry, Glades and Okeechobee Counties and those portions of Highlands and Polk Counties within the District area*
[6] *Florida Keys: Monroe County*

The 2025 population projections shown in the table are those used for long-term planning by each county. These projections were developed by the Bureau of Economics and Business Research at the University of Florida, for all counties except Collier County. Collier County is located in the Lower West Coast Planning Area and received approval to use a higher projection.

The projections in the table show that significant population growth is expected. The largest population change will be in the Lower East Coast. The largest percentage of growth will be in the Lower West Coast, the Orlando-Kissimmee Area and the Upper East Coast. The interior areas will have the lowest population growth, both in population and percentage of change in population.

Commercial agriculture is another major water user in south Florida. Major crops grown in particular counties are shown in the table below. Virtually all commercial agricultural crops require irrigation, so an estimate of irrigation requirements, as depicted in the table, is a fundamental component of the water supply planning process.

Agricultural Land Use in South Florida

Source: District Water Management Plan (1995)

Agricultural Crop or Land Use	Counties in the District Where Use is Concentrated	Approximate Irrigated Acreage in 1995
Citrus	St. Lucie, Hendry, Polk and Martin	391,000
Vegetables	Miami-Dade, Palm Beach, Collier, Hendry, and Lee	157,000
Sugarcane	Palm Beach, Hendry, Glades and Martin	433,000
Nurseries	Miami-Dade, Broward and Palm Beach	26,000
Sod	Palm Beach	18,000
Pasture	Okeechobee, Highlands and Osceola	Rarely irrigated

Note: *The District is currently updating the Kissimmee Basin, Lower East Coast and Lower West Coast Water Supply Plans. The plan for the Upper East Coast was completed in June 2004. The 2000 base-year data will be compiled and reported for the FY2006 version of this document.*

The land use data shown previously indicated the rapid development of agriculture in the period from 1953 to 1973, during which agricultural land use grew from 9.5 percent to 27.5 percent. In contrast, from 1973 to 1995, agricultural land use only grew from 27.5 percent to 27.8 percent. Irrigated agricultural land use is expected to grow very little through 2025. This is shown in the table below, and is based on information in the District Water Supply Assessment.

Projected Changes in Irrigated Agricultural Land Use in Acres from 1995 to 2020

Planning Area	Citrus and Other Fruit	Vegetables	Sugar Cane and Other Field Crops	Sod	Nursery	All Irrigated Crops
LWC	33,778	4,849	6,185	0	3,696	48,508
LEC	683	-34,715	-44,325	0	13,214	-65,143
UEC	22,236	0	0	2,800	200	25,236
KISS	28,722	9,000	1,144	0	1,092	39,958
District	85,419	-20,866	-36,996	2,800	18,202	48,559

Notes: *The District is presently updating the Kissimmee Basin, Lower East Coast and Lower West Coast Water Supply Plans. The plan for the Upper East Coast was completed in June 2004. The 2000 base-year data will be compiled and reported for the FY2006 version of this document.*

The estimated total irrigated acreage in the District is 1,076,000 acres.

While the overall change in irrigated agricultural acreage (49,000 acres) is small compared to the base (1,076,000 acres), there are some significant shifts among the regions. Reductions anticipated in the Lower East Coast area are due to conversion of agricultural lands to urban uses and the addition of more STAs in the Everglades Agricultural Area. The increase in acreage in the other areas will place more demands on water supply, drainage and flood control services.

Population growth and continued agricultural development present significant planning challenges for local and state governments. Assuring the availability of water supplies, protecting water sources from contamination, providing drainage and flood protection services are among the needs the south Florida region must address.

Natural Areas

Effects of Changing Water Flows and Levels

The effects of agricultural and urban development on natural ecosystems have been significant. The current Everglades are only about half the size they were 100 years ago. Many areas that are presently urban and agricultural lands formerly played a significant role in the functioning of South Florida's natural ecosystem. For instance, the area that is now the Everglades Agricultural Area was a wetland marsh that was several feet higher in elevation than it is today. This area provided significant additional storage of surface and groundwater when levels in Lake Okeechobee increased during wet periods. This water subsequently flowed southward through the Everglades throughout a substantial portion of the dry season. Much of the urban area of the Lower East Coast was formerly a seasonal wetland system that also provided extensive habitat for wading birds and fish. The coastal ridge was also a source of replenishment for the Biscayne Aquifer and provided much of the surface water flow to Shark River Slough, a key area in the ecology of Everglades National Park.

In addition, the remaining Everglades and other parts of the south Florida ecosystem no longer exhibit the functions and species that historically defined them. There have been large reductions in wading bird populations, numerous species have become threatened or endangered, and large areas have become infested with invasive plants. Mercury contamination has become a problem in the Everglades system and algae blooms occur periodically in Lake Okeechobee, Lake Trafford, Florida Bay, other water systems and the regional canals. Surface and ground water levels have been lowered throughout most of the region and there is significantly less water flowing through the ecosystem today, relative to historical levels. Now, discharges to the Everglades and estuaries are often too much or too little, and frequently occur at the wrong time of the year.

Effects of Changing Water Quality

Water quality throughout south Florida has deteriorated over the past 50 years. More than half of the wetlands that acted as natural filters and retention areas are gone. Runoff from agricultural and urban lands can contain excessive amounts of pesticides, hydrocarbons and fertilizer. Evidence of the excessive nutrients entering the Everglades can be seen in the abundance of cattail and other nuisance vegetation. In Lake Okeechobee and other major lakes, Florida Bay and estuaries, excessive nutrients can cause algae blooms, excessive growth of aquatic plants and accumulation of organic materials.

Regional Resource Protection and Restoration Efforts

In recent years, the need for natural system restoration and improved services from the District has increased. The demand for these services has been expressed in federal and state legislation, and in District initiatives. These include:

- Land acquisition programs to manage, protect and restore environmentally-sensitive lands
- Development of Water Reservations and MFLs for water bodies
- Establishment of allowable nutrient inputs to the Everglades Protection Area, Lake Okeechobee and other bodies of water
- Regulatory activities to limit or avoid adverse effects of drainage, water use and flood protection
- Construction projects to provide stormwater treatment and improved distribution and timing of water deliveries
- Major regional restoration efforts, such as Kissimmee River Restoration and the Comprehensive Everglades Restoration Plan

These environmental concerns and water-related issues establish the backdrop and context for development of the District's annual budget.

Please see the Work Plan and Budget section for detail regarding the restoration and protection programs in the District's FY2006 budget.

Glossary

A

ACCRETION
Accretion is the growth or increase in size caused by gradual external addition, fusion or inclusion.

ACCRUAL
Accrual is a method of accounting in which revenues are recorded when measurable (known) and earned, and expenses are recognized when goods or services are used. This method is not limited to a time period.

ADOPTED BUDGET
The District's adopted budget is a fiscal-year financial plan that details Governing-Board approved revenues and expenditures.

AD VALOREM TAX
An ad valorem tax is imposed on real and personal property at values certified by the property appraiser in each county.

ADVANCED TREATMENT TECHNOLOGIES (ATT)
Advanced Treatment Technologies is a research program that identifies water-quality treatment technologies that meet the long-term water quality standards for the Everglades. These technologies range from low-maintenance constructed wetlands to full chemical treatment for the removal of phosphorus.

ALTERNATE WATER SUPPLY (AWS)
The Alternative Water Supply project searches for new methods to meet the demands for water. These include aquifer storage and recovery, and wastewater reuse technologies.

AMENDMENT
An amendment is a change to an adopted budget. It can increase or decrease a fund total.

APPROPRIATION
An appropriation is an authorization granted by the Governing Board to make expenditures and to incur obligations for specific purposes as set forth in the budget.

AQUIFER
An aquifer is an underground bed or layer of earth, gravel or porous stone that yields water.

AQUIFER STORAGE AND RECOVERY (ASR)
Aquifer Storage and Recovery is the practice of storing water in aquifers in times of abundant rainfall and withdrawing it to meet emergency or long-term water demands.

ASSESSED VALUATION
An assessed valuation is a value established by the property appraiser in each county for real and personal property. It is used as a basis for levying ad valorem property taxes.

AUTOMATED REMOTE DATA ACQUISITION SYSTEM (ARDAS)
The Automated Remote Data Acquisition System is used to model instrument performance with synthetic samples of known concentrations. The information obtained is used to determine unknown sample concentrations.

B

BERM
A berm is a shelf or flat strip of land adjacent to a canal.

BEST MANAGEMENT PRACTICES (BMP)
Best Management Practices are the best available techniques or processes that reduce pollutant loading from land use or industry, or that optimize water use.

BOND
A bond is a security, usually long-term, representing money borrowed from the investing public.

BUDGET
A budget is a resource allocation plan for the accomplishment of programs related to established objectives and goals within a definite period.

C

CAPITAL IMPROVEMENTS PLAN (CIP)
The District's Capital Improvements Plan is a budget plan that includes expenditures, anticipated revenues and descriptions for all capital projects over a five-year period.

CAPITAL PROJECT
A capital project is an individual facilities and/or land-acquisition fixed-capital project identified in the five-year Capital Improvements Plan.

COASTAL IMPACT ASSISTANCE PROGRAM (CIAP)
The Coastal Impact Assistance Program uses federal appropriations allocated to the states to fund various projects in coastal areas. The funds allocated to Florida are administered by Florida Department of Environmental Protection program, and the program is administered by the National Oceanic and Atmospheric Association.

COASTAL ZONE MANAGEMENT (CZM)
Coastal Zone Management examines the causes of climate and related changes and their affects.

CONSUMPTIVE USE PERMITTING (CUP)
Consumptive Use Permitting regulates groundwater and surface water withdrawals by major users, such as water utilities, agricultural concerns, nurseries, golf courses, mining and other industrial users.

CONTINGENCY RESERVES
Contingency reserves are monies set aside, consistent with the District's policy, which can subsequently be appropriated to meet unexpected needs.

CRITICAL RESTORATION PROJECTS (CRP)
Critical Restoration Projects produce immediate and substantial ecosystem restoration, preservation and protection benefits, and are consistent with Federal programs, projects and activities.

CULVERT
A culvert is a drain crossing under a road or railroad.

D

DEBT PER CAPITA
Debt per capita is the amount of net tax-supported debt divided by the population, resulting in a dollar amount of debt per person.

DISBURSEMENT
A disbursement is cash payment for goods or services procured by the District.

DISCRETIONARY FUNDS
Discretionary funds are revenues available for expenditures that are not statutorily or otherwise committed to a specific project. These funds are primarily ad valorem revenue.

DISTRICT WATER MANAGEMENT PLAN (DWMP)
The District Water Management Plan defines the District's role in water resource management; and provides comprehensive, long-range guidance for implementation of District responsibilities under state and federal laws.

DOCUMENTARY TAX STAMP
The documentary tax stamp is an excise tax levied on mortgages recorded in Florida, real property interests, original issues of stock, bonds and debt issuances in Florida, and promissory notes or other written obligations to pay money.

E

ENCUMBRANCE
An encumbrance is the legal obligation of appropriated funds for future expenditures.

ENTERPRISE DATA MANAGEMENT STRATEGY (EDMS)
An Enterprise Data Management Strategy is a plan to provide the technology and infrastructure to facilitate integration of diverse system applications, and improve information flow throughout the organization.

ENVIRONMENTAL MONITORING AND ASSESSMENT (EMA)
Environmental Monitoring and Assessment is the term that identifies long-range monitoring of networks to collect, analyze, interpret and disseminate scientific and legally defensible environmental data.

ENVIRONMENTAL RESOURCE PERMIT (ERP)
Environmental Resource Permits are issued to protect the regional water resources of the District. The permitting system addresses protection of water supply, water quality, flood protection, flood plain management and natural ecosystems.

EVAPOTRANSPIRATION
Evapotranspiration is a combination of transpiration (vapor rising from the pores of plants) and evaporation from water and land surfaces.

EVERGLADES NUTRIENT REMOVAL (ENR)
The Everglades Nutrient Removal (ENR) project is a manmade wetland designed to remove phosphorus from agricultural runoff water before it enters the Loxahatchee National Wildlife Refuge, also known as Water Conservation Area 1.

EXPENDITURE
An expenditure is the disbursement of appropriated funds to purchase goods or services.

F

FISCAL YEAR
A fiscal year is a 12-month period for which the annual budget is developed and implemented. The fiscal year for the District begins October 1 and ends September 30.

FTE
An FTE is a "Full-Time Equivalent," which is a measurement of labor, both planned and utilized. One FTE is equivalent to one full-time employee who works 40 hours per week for 52 weeks, for a total of 2,080 work hours.

FUND
A fund is a fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE
In this document, a fund balance is defined as an on-hand cash balance from prior fiscal years that is available for designation as a funding source for a future budget year. This is in contrast to the definition found in the District's Comprehensive Annual Financial Report, which defines fund balance as the difference between assets and liabilities reported in a governmental fund.

G

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)
Generally Accepted Accounting Principles (GAAP) are uniform minimum standards and guidelines for financial accounting and reporting. Currently, the Financial Accounting Standards Board (FASB), the Governmental Accounting Standards Board (GASB) and the Federal Accounting Standards Advisory are authorized to establish these principles.

H

HOMESTEAD EXEMPTION
A homestead exemption is a $25,000 discount applied to the assessed value of a property. Every person who has legal title to a residential property and lives there permanently as of January 1 of the application year qualifies to apply for a homestead exemption.

HYDROLOGY
Hydrology is the scientific study of the properties, distribution and effects of water on the earth's surface, in the soil and underlying rocks, and in the atmosphere.

HYDROPERIOD
A hydroperiod is the average duration of flooding for non-tidal wetlands.

I

INSPECTOR GENERAL
The Inspector General provides an independent view of District operations through objective and professional audits, investigations, reviews and evaluations of the economy and efficiency of taxpayer-financed programs. This information is then made available to the District Governing Board and management, elected representatives, and citizens within the District's boundaries.

L

LEASED POSITIONS
Leased positions represent leasing-agency employees who perform project-specific tasks of limited duration.

LEVEE
A levee is an embankment used to prevent or confine flooding.

M

MANAGERIAL RESERVES
Managerial reserves are funds earmarked for specific future use.

MILL
One mill equals $1 of tax for each $1,000 of taxable value.

MITIGATION
Mitigation alleviates a condition in force or intensity.

MODIFIED ACCRUAL
Modified accrual is a method of accounting that recognizes expenses when goods or services are received. Revenues, such as taxes, are recognized when measurable (known) and available (received) to pay expenditures in the current accounting period.

N

NAVIGATIONAL LOCK
A navigational lock is an enclosure used to raise or lower boats from one level to another.

P

PERFORMANCE MEASURES
Performance measures are specific quantitative measures of work performed, outputs and outcomes.

PHOSPHORUS TRANSPORT MODEL (PTM)
A Phosphorus Transport Model estimates the effectiveness of phosphorus load-reduction strategies. This information is used by District programs to meet their respective goals.

POLLUTANT LOAD REDUCTION GOAL (PLRG)
A Pollutant Load Reduction Goal establishes the desired levels of nutrient and sediment loads for healthy seagrass growth and distribution.

PUMP STATIONS
Pump stations are manmade structures that use pumps to transfer water from one location to another.

R

RESERVES
Reserves are funds designated for specific purposes, or for emergencies and other unexpected expenditures.

REVENUE
Revenue is the term used for monies received from all sources (with the exception of fund balances) that will be used to fund expenditures in a fiscal year.

RESTRICTED FUNDS
Restricted funds are revenues committed to a project or program, or that are restricted in purpose by law. Examples of restricted funds include state appropriations for stormwater projects and federal FEMA capital project funds.

ROLLED-BACK RATE
The rolled-back rate is a millage rate that generates the same tax revenue as last year, exclusive of new construction. The rolled-back rate reflects changes in the market value of property.

S

SPECIAL OBLIGATION LAND ACQUISITION BONDS
Special Obligation Land Acquisition Bonds are securities issued by the District to provide funds for acquisition of environmentally sensitive lands. Principle and interest on these bonds are secured by a lien on documentary-stamp excise taxes collected by the state of Florida.

SPILLWAY
A spillway is a passage for surplus water to run over or around an obstruction, such as a dam.

STORAGE AREA NETWORK (SAN)
A Storage Area Network is the term for a group of servers that have been linked together to form greater disk space.

STORMWATER TREATMENT AREA (STA)
A Stormwater Treatment Area is a manmade wetland area used to treat urban and agricultural runoff water before it is discharged to natural areas.

STRUCTURE INFORMATION VERIFICATION (STRIVE)
The Structure Information Verification project was established to verify input data used to compute flow at District water control structures.

SUPERVISORY CONTROL AND DATA ACQUISITION SYSTEM (SCADA)
The Supervisory Control and Data Acquisition System gathers data from remote locations to control equipment and conditions. The SCADA system includes hardware and software components. The hardware gathers and feeds data into a computer that has SCADA software installed. The computer then processes this data, records and logs all events, and warns when conditions become hazardous.

SURFACE WATER IMPROVEMENT AND MANAGEMENT (SWIM)
Surface Water Improvement and Management is a comprehensive statewide program, established in 1987 by Florida law. SWIM is used to restore and protect priority surface waters that are of state or regional significance.

T

TOPOGRAPHY
Topography is the term used for the surface features of a place or region.

TRANSPIRATION
Transpiration is the rising of vapor containing waste products through the pores of plant tissue.

TRUTH IN MILLAGE (TRIM)
Truth in Millage is a statute adopted by the Florida legislature that establishes a specific timetable and procedure for local governments to adopt their annual millage rates and budgets.

W

WATERSHED
A watershed is the divide separating one drainage area from another. The term commonly refers to the entire area that water flows across, under and through on its way to a common body of water. In hydrologic terms, a watershed is a land area that delivers runoff water, sediment and dissolved substances to a major river and its tributaries.

WATER TABLE
A water table is the upper surface of the saturation zone in an aquifer.

WEIR
A weir is a dam in a stream, used to raise the water level or divert its flow.

Acronyms and Abbreviations

ADA	Americans with Disabilities Act
AOR	Area of Responsibility
ARDAS	Automated Remote Data Acquisition System
ASR	Aquifer Storage and Recovery
ATT	Advanced Treatment Technologies
AWS	Alternate Water Supply
BAT	Best Available Technology
BCB	Big Cypress Basin
BFAC	Budget and Finance Advisory Commission
BMP	Best Management Practice
C&SF	Central and Southern Florida Project
CAFR	Comprehensive Annual Financial Report
CARL	Conservation and Recreation Lands Trust Fund
CCPCD	Collier County Pollution Control Department
CCTV	Closed Circuit Television Cameras
CERP	Comprehensive Everglades Restoration Plan
CES	Center for Environmental Studies
CIAP	Coastal Impact Assistance Program
CIP	Capital Improvements Plan
COE	U.S. Army Corps of Engineers (also known as USACE)
COPS	Certificates of Participation
CREW	Corkscrew Regional Ecosystem Watershed
CRP	Critical Restoration Projects
CSOP	Combined Structural and Operational Plan
CUP	Consumptive Use Permitting
CZM	Coastal Zone Management
DED	Deputy Executive Director
DEP	Department of Environmental Protection
DOI	Department of Interior
DWMP	District Water Management Plan
EAA	Everglades Agricultural Area
EAP	Employee Assistance Program
EAR	Evaluation and Appraisal Reports
EASTCOM	Emergency Satellite Communications System
ECP	Everglades Construction Project
EDM	Enterprise Data Management Strategy
EEO	Equal Employment Opportunity
EFA	Everglades Forever Act
EMA	Environmental Monitoring and Assessment
EMPACT	Environmental Monitoring Public Access Community Tracking
EMRTF	Ecosystem Management and Restoration Trust Fund
ENP	Everglades National Park
ENR	Everglades Nutrient Removal
EOC	Emergency Operations Center
EPA	Everglades Protection Area
ERC	Environmental Regulation Commission

ERP	Environmental Resource Permitting
ESCO	Environmental Studies and Community Outreach
ESDA	Electronic Support and Data Acquisition
ESP	Everglades Stormwater Program
F.A.C.	Florida Administrative Code
FCD	Central and Southern Florida Flood Control District
FDACS	Florida Department of Agricultural and Consumer Services
FDEP	Florida Department of Environmental Protection
FDLE	Florida Department of Law Enforcement
FDOT	Florida Department of Transportation
FEMA	Federal Emergency Management Agency
FFA	Florida Forever Act
FFWCC	Florida Fish and Wildlife Conservation Commission
FGCU	Florida Gulf Coast University
FHREDI	Florida Heartland Rural Economic Development Initiative
FKFBFS	Florida Keys/Florida Bay Feasibility Study
FMLA	Family Medical Leave Act
FOC	Field Operations Center
FP&L	Florida Power and Light
F.S.	Florida Statutes
FTE	Full Time Equivalent
FWP	Florida Water Plan
FY	Fiscal Year
GASB	Governmental Accounting Standards Board
GB	Governing Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
ICMS	Integrated Contract Management System
IFAS	Institute of Food and Agriculture Sciences
IRL	Indian River Lagoon
IT	Information Technology
KICCO	Kissimmee Island Cattle Company
KOE	Kissimmee-Okeechobee-Everglades
KRR	Kissimmee River Restoration
KRREP	Kissimmee River Restoration Evaluation Program
LEC	Lower East Coast
LGFS	Local Government Financial System
LO	Lake Okeechobee
LOADSS	Lake Okeechobee Agricultural Decision Support System Model
LOPP	Lake Okeechobee Protection Program
LPO	Locally Preferred Option
LWC	Lower West Coast
LWCWSP	Lower West Coast Water Supply Plan
MFL	Minimum Flows and Levels
MGD	Million Gallons per Day
MIS	Management Information System
MOU	Memorandum of Understanding
NPB	North Palm Beach
O&M	Operations and Maintenance

OIG	Office of Inspector General
OSHA	Occupational Safety and Health Administration
P2000	Preservation 2000
PIR	Project Implementation Report
PLRG	Pollutant Load Reduction Goal
PMP	Project Management Plans
ppb	parts per billion
PPDR	Pilot Project Design Report
PRLG	Pollutant Reduction Load Goals
PSTA	Periphyton-based Stormwater Treatment Area
PTM	Phosphorus Transport Model
QA	Quality Assurance
RECOVER	Restoration Coordination and Verification
RESTUDY	Central and Southern Florida Project Comprehensive Review Study
RFP	Request for Proposals
ROW	Right of Way
SAN	Storage Area Network
SAP	System Application and Programs
SC	Service Center
SCADA	Supervisory Control and Data Acquisition System
SDE	Spatial Database Engine
SFWMD	South Florida Water Management District
SGGE	Southern Golden Gate Estates
SOP	Standard Operating Procedures
SOR	Save Our Rivers
STA	Stormwater Treatment Area
STRIVE	Structure Information Verification
SWIM	Surface Water Improvement and Management
TBD	To Be Determined
TMDL	Total Maximum Daily Load
TRIM	Truth in Millage
UEC	Upper East Coast
USACE	U.S. Army Corps of Engineers (also known as COE)
USDA	United States Department of Agriculture
USFWS	U.S. Fish and Wildlife Service
WASP	Water Augmentation Supply Potential Model
WCA	Water Conservation Area
WMIS	Water Management Information System
WMLTF	Water Management Lands Trust Fund
WOD	Works of the District
WPA	Water Preserve Area
WRAC	Water Resource Advisory Commission
WRDA	Water Resources Development Act
WRM	Water Resource Management
WSE	Water Supply for the Environment

A Guide to Other Useful Documents

Strategic Plan

The 10-year Strategic Plan outlines priorities established by the District Governing Board and provides the blueprint for implementing programs that address those priorities. The plan includes an overview of South Florida water and ecosystem needs, a description of the strategic planning process, and details regarding District programs and strategic priorities.

FY2006 Annual Work Plan

The FY2006 Annual Work Plan is a detailed work plan that "drills down" from the high level of the Strategic Plan. The document includes the major District projects planned for FY2006, key assumptions used to develop the Work Plan and highlights of the inter-relationships between programs.

Comprehensive Annual Financial Report

The Comprehensive Annual Financial Report contains the District's audited general-purpose financial statements. It also includes supplemental financial information on individual funds and account groups, as well as financial and non-financial data and trends.

Budget in Brief

The Budget in Brief brochure provides budget highlights for the current fiscal year, including revenue and expenditure summaries, and tax rates. It also gives an overview of the District's mission, history, strategic goals and general operations.

2006 South Florida Environmental Report, Volumes I and II

The South Florida Environmental Report (SFER) is a product of a major consolidation process authorized during the 2005 Florida legislative session. This legislation directs the District to undertake a pilot project to consolidate mandated plans and reports to the Florida legislature and the governor. The report includes the FY2006 Capital Improvements Plan and is scheduled for submission to the legislature on March 1, 2006.

Fifty-Year Asset Replacement/Refurbishment Plan

The 50-Year Asset Replacement/Refurbishment Plan is developed by the Operations and Maintenance functional unit as a high-level financial plan. The plan identifies C&SF components and related annual financial needs, including staffing and contracts. The document also incorporates smaller plans for the maintenance and replacement of culverts, canals, levees, berms, structures and pump stations.

These documents may be requested through our Web site, located at http://www.sfwmd.gov. Click the "Who to Contact" link for instructions.

The documents may also be requested by phone or mail:
1 (800) 432-2045 (Florida only) or (561) 686-8800
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